

House Bill 784 (AS PASSED HOUSE AND SENATE)

By: Representatives Hill of the 21st and Jerguson of the 22nd

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Canton to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Canton is authorized to levy an excise tax pursuant to said
9 subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
11 entity licensed by, or required to pay business or occupation taxes to, the municipality for
12 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 20090115 of the
17 governing authority of the City of Canton which specifies the subsequent tax rate, identifies
18 the projects or tourism product development purposes, and specifies the allocation of
19 proceeds.

20 **SECTION 3.**

21 In accordance with the terms of said resolution of the governing authority of the City of
22 Canton:

23 (1) In each fiscal year during which a tax is collected under paragraph (2) of
24 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less

25 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that
26 would be collected at the rate of 5 percent shall be expended for promoting tourism,
27 conventions, and trade shows by the destination marketing organization designated by the
28 City of Canton; and

29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.